a merry-go-round, not owned by him, but received a percentage of the receipts, he was held to have a sufficient interest in the premises to sustain the liability. *Hollis* v. *Kansas City Ass'n,* 205 Mo. 508, 103 S. W. 32. The liability flows from the invitation, especially as to invitees who are uninformed as to the real control of the premises. In the principal case, in view of the nature of the business, the act of the telephone company in placing the sign upon the premises would seem, as to the uninformed public, to be a holding out of its co-defendant, the storekeeper, as its agent, and a designation of the premises as one of its branch offices. Though the claim is in tort the confidence reposed is sufficient to raise an estoppel akin to that of a nominal partner. See *Hannon* v. *Siegel-Cooper Co.,* 167 N. Y. 244, 60 N. E. 597, 52 L. R. A. 429. The telephone company, having invited the plaintiff to come upon the premises should be responsible for their dangerous condition.

SELF-CRIMINATION—USE OF BANKRUPT'S BOOKS.—A bankrupt's account books transferred to the trustee in accordance with § 70 of the Bankruptcy Act were later produced before the grand jury and the petit jury at his trial for concealing money from the trustee. *Held,* not an infringement of his constitutional provision against self-crimination. *Johnson* v. *United States,* 33 Sup. Ct. 572.

Though apparently the first decision of the Supreme Court on this point, this case follows previous decisions in the lower Federal courts. *In re Tracy,* 177 Fed. 532; *United States* v. *Halstead,* 38 App. D. C. 69.

It is well settled that the constitutional provision against compelling one to be a witness against himself in a criminal prosecution applies to process ordering one to produce documents, but it is equally well settled that if the documents come into the hands of someone else, they will be admitted. WIGMORE, EVIDENCE, § 2264. Even if illegally obtained, they will be admitted. See NOTES, p. 70. This Constitutional provision applies not only to actual prosecutions, but to any judicial proceeding. *Counselman* v. *Hitchcock,* 142 U. S. 547. The bankrupt can claim this privilege against self-crimination before transferring the books to the trustee or receiver. *In re Kanter,* 117 Fed. 356. The books must be then submitted for examination, usually before the referee, to determine if they do in fact contain evidence tending to incriminate. *In re Hess,* 134 Fed. 109. If it appears they do contain such evidence, the court will make such order as will protect the bankrupt from their use in any criminal case and will then order that they be transferred. *In re Harris,* 221 U. S. 274. This point seems well settled, but in the case just cited, Mr. Justice Holmes intimates that the order for the transfer would have been given even without providing any immunity. The immunity must be broad enough to afford complete security, and § 7a (9) of the Act does not do this, applying only to "testimony." *In re Feldstein,* 103 Fed. 269. If this privilege is not claimed before the transfer, it will be held to have been waived. *In re Tracy, supra.*

This immunity from producing self-criminating documents, even in the actual prosecution, has been held not to apply when an officer of a corporation refuses to deliver them when such order is made on the corporation, on the ground that it would incriminate him. *Wilson* v.

United States, 221 U. S. 361. Nor when an officer of a corporation refuses to deliver such documents because they are corporation property and would tend to incriminate the corporation. *Hale* v. *Henkel,* 201 U. S. 43. But there was strong dissent in both of the last mentioned cases.

TAXATION—REMEDY AT LAW—ILLEGAL TAXES.—After tender of payment of the amount due on its personal property returned for taxation for city and county taxes, the plaintiff corporation brought suit to enjoin collection of the tax on the ground of illegality. *Held,* the injunction can not be granted, since the plaintiff had an adequate remedy at law to recover the amount paid if the taxes were illegal. *Singer Sewing Machine Co.* v. *Benedict,* 33 Sup. Ct. 942.

In the Federal courts the rule is settled that illegality or unconstitutionality of a state or municipal tax is not of itself ground for an injunction, but there must be also circumstances bringing the case under some recognized head of equity jurisdiction. *Dows* v. *City of Chicago,* 11 Wall. (U. S.) 108; *Hannewinkle* v. *Georgetown,* 15 Wall. (U. S.) 547; *Milwaukee* v. *Koeffler,* 116 U. S. 219; *Shelton* v. *Platt,* 139 U. S. 591; *Pittsburgh, etc., Ry. Co.* v. *Board of Public Works,* 172 U. S. 32; *Arkansas Building Ass'n* v. *Madden,* 175 U. S. 269; *Allen* v. *Pullman Palace Car Co.,* 139 U. S. 658; *Indiana Manufacturing Co.* v. *Koehne,* 188 U. S. 681; *Boise Artesian Water Co.* v. *Boise,* 213 U. S. 276. Equitable relief will be granted where there is no adequate remedy at law. *Ogden City* v. *Armstrong,* 168 U. S. 224. This principle is applicable where the tax constitutes a cloud on title to real estate. *Wilson* v. *Lambert,* 168 U. S. 611. And also where its collection would result in irreparable injury. *Osborn* v. *Bank,* 9 Wheat. 738; *Allen* v. *Baltimore, etc., R. R. Co.,* 114 U. S. 311. Also where it would lead to a multiplicity of suits. *Union Pacific Ry. Co.* v. *Cheyenne,* 113 U. S. 516; *Fargo* v. *Hart,* 193 U. S. 490. The amount acknowledged to be due must be paid or tendered before equity will interfere. *Peoples National Bank* v. *Marye,* 191 U. S. 272. However, where the tax is on property exempt from taxation, or where it is based on wholly unconstitutional principles, and under such circumstances that it cannot be readily ascertained what amount is equitably due, no payment or tender is necessary, but an offer of security for any amount which may be found due is sufficient. *Fargo* v. *Hart, supra.* And where it is expressly provided by statute in the state by which the tax is laid that an injunction is the proper remedy, the Federal courts will afford that remedy. *Cummings* v. *National Bank,* 101 U. S. 153; *Grether* v. *Wright,* 75 Fed. 742. Nor can one indirectly liable for the tax, as a stockholder of a corporation, maintain the suit when relief would not be granted to the party primarily liable, unless he shows not only grounds for equitable relief against the tax itself, but also that he has taken every essential step necessary to entitle him to sue in the place of the primary tax-debtor. *Corbus* v. *Alaska Treadwell Gold Mining Co.,* 187 U. S. 455. *Cf. Dodge* v. *Woolsey,* 18 How. 331. The Federal courts are prohibited by statute from restraining the assessment or collection of Federal taxes on any grounds. U. S. Rev. Stat.,